IN THE

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1969

No. 135

FREDERICK WALZ, *Appellant*,

v.

TAX COMMISSION OF THE CITY OF NEW YORK, *Appellee*.

Appeal from the Court of Appeals
of the State of New York

SUPPLEMENT CONTAINING APPENDICES TO BRIEF OF UNITED STATES CATHOLIC CONFERENCE, AMICUS CURIAE

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APPENDIX A

EARLIEST STATE TAX EXEMPTION STATUTES OF THE ORIGINAL 13 STATES AND THE DISTRICT OF COLUMBIA

Delaware	–Statute of 1796	South Carolina	–Statute of 1813
Maryland	–Statute of 1798	Rhode Island	–Statute of 1822
New York	–Statute of 1799	Connecticut	–Statute of 1822
Pennsylvania	–Statute of 1799	Georgia	–Statute of 1833
Virginia	–Statute of 1800	Massachusetts	–Statute of 1835
District of Columbia	–Statute of 1802	New Hampshire	–Statute of 1853
North Carolina	–Statute of 1806	New Jersey	–Statute of 1866

RELEVANT TEXT

CONNECTICUT

"That * * * buildings occupied as colleges, academies, school houses, churches and infirmaries shall be * * * exempted from taxation * * *". Chapter 29, Public Acts of Connecticut, 1822.

DELAWARE

Statute provides for exemption from taxation of "real or personal property * * * belonging to * * * any church, county, religious society or parish, or to any college, or to any county school, or to any corporation for charitable uses * * *". Statute enacted February 9, 1796, codified as Section 1, Chapter XCVIII, Vol. 2, Laws of the State of Delaware, 1700-1797, page 1247.

GEORGIA

"From and after the passage of this act, the lots or parcels or land on which the churches of the different denominations of this state and the burying grounds attached thereto are situated, shall not be subject to

taxation * * *". Act of December 23, 1833, codified Digest of the Laws of Georgia, 1837, page 865, also cited in Analysis of the Statutes of Georgia, 1846, page 672.

MARYLAND

"An Act for the valuation of real and personal property within this State". "Section 1. Be it enacted by the General Assembly, That all real and personal property in this state, except property belonging to this state, or the United States, houses for public worship, burying grounds, or property belonging to any county, or to any college, or to any county school * * * shall be valued agreeably to the directions of this act, and shall be chargeable to such valuation * * *". Act of January 20, 1798, codified Maryland Laws by Kilty, 1785-1799, Chapter LXXXIX.

MASSACHUSETTS

"The following property and polls shall be exempted from taxation, namely:

* * *

"Fifthly, all houses of religious worship and the pews and furniture within the same * * *". Massachusetts Revised Statutes of 1835, Title III, Section 5, page 75:

NEW HAMPSHIRE

"All real estate except houses of public worship, school houses, seminaries of learning and property of the State * * * is liable to taxation * * *". Section 2, Title VIII, New Hampshire Compiled Statutes, 1853, page 113.

NEW JERSEY

New Jersey statute provides for exemption of: "All colleges, academies or seminaries of learning, public

libraries, school houses, buildings erected and used for religious worship, and the land whereon the same are situated necessary for the fair use and enjoyment thereof not exceeding five acres for each one, the furniture and the personal property used therein". Act of April 11, 1866, Session Laws of 1866, pages 1078-1079.

However, it was indicated that in actual practice, taxes were not levied on church property in times preceding enactment of the foregoing statute. *State v. Jesse Platte, Collector of Jersey City,* 24 N.J.L. 108 (1856).

NEW YORK

"No * * * church or place of public worship * * * nor any college or incorporated academy, nor any school house shall be taxed * * *". Act of 1 April 1799, codified as Chapter 72, New York Laws, 1797-1800, Vol. 4, page 414.

Act of April 23, 1823, page 391, Laws of 1823, provided that no tax be levied on "any college or incorporated academy, nor any building for public worship * * *".

NORTH CAROLINA

"That from and after the passing of this act all houses and lots, or other estate, real or personal appertaining thereto, set apart and appropriated to divine worship or for the education of youth, shall be, and the same are hereby exempted from all taxes whatsoever, any laws to the contrary notwithstanding". Section X, Chapter III, Laws of North Carolina, 1806, being a provision in an "Act to Raise Revenue", codi-

fied in North Carolina Revised Laws, 1796-1820, by Potter, Taylor and Young.

PENNSYLVANIA

Pennsylvania statute requires tax assessors "to take account of all the names and surnames in alphabetical order * * * of all taxable inhabitants * * * ministers of the gospel and school masters only exempted * * *". Section VIII, Chapter 1095, Pennsylvania Statutes at Large, 1798-1801, passed April 11, 1799, page 379.

Statute provides: "That from and after the first day of May, next, all churches, meeting houses or other regular places of stated religious worship * * * all burial grounds belonging to any religious congregation, all universities, colleges, academies and school houses, * * * be and the same are hereby exempted from all and every county, road, city, borough, poor and school tax * * *". Act of 16 April 1838, codified page 769, Pennsylvania Laws, 1700-1852, and also in Laws of Pennsylvania, 1700-1849, page 854.

RHODE ISLAND

Rhode Island statute provides: "All estate, real and personal granted or appropriated to religious uses, or to the use of schools or seminaries of learning within this state, be and the same hereby are exempted from taxation". Rhode Island Public Laws, 1822, page 318, section 27, of an Act Regulating the Assessing and Collecting of Taxes.

SOUTH CAROLINA

South Carolina statute exempts from taxation "lands whereon any churches or other buildings for divine worship or free schools are erected". Statute of March

22, 1786. Codified, South Carolina Statutes at Large, 1752-1786, page 732.

Statute provides that: ". . . nothing in this Act contained shall be construed to impose any tax upon property or estate of any religious society". Act of December 18, 1813, South Carolina Statutes, 1786-1814, page 704.

"Provided, that no taxes shall be collected on lands, lots, houses, or other property belonging to this Commonwealth, or to any county, town, college, houses for divine worship, or seminary of learning". Act of January 23, 1800, Virginia Statutes at Large, Shepherd's Continuation of Henning, 1796-1803, page 200.

DISTRICT OF COLUMBIA

"An Act to lay and collect a direct tax", enacted by the City Council of Washington, October 6, 1802.

"Be it enacted by the First and Second Chambers of the City Council of the City of Washington, That, on all real and personal property within the City of Washington, there shall be laid a tax of twenty five cents on every hundred dollars worth of the same, except property belonging to the United States, houses for public worship, burying grounds, or property belonging to any college or school * * *". Page 20, Bothwell's Compilation of Laws for Washington (1833); see also, Acts of the Corporation, 1803, Chapter V, page 13.

APPENDIX B

STATE CONSTITUTIONAL AND STATUTORY PROVISIONS EXEMPTING RELIGIOUS PROPERTY FROM TAXATION

Note: This appendix contains the current constitutional and statutory provisions in each State. Where the current constitutional provision differs from the first constitutional provision in the State, the text of the first provision is also given, usually from THORPE, AMERICAN CHARTERS, CONSTITUTIONS AND ORGANIC LAWS (7 vols.; 1909). Where possible, except for New York, only those constitutional and statutory provisions directly relating to religious property exemptions have been excerpted. All passages are exact quotations.

CONSTITUTION	ALABAMA	STATUTE

The legislature shall not tax the property, real or personal, of the State, counties, or other municipal corporations, or cemeteries; nor lots in incorporated cities or towns, or within one mile of any city or town to the extent of one acre; nor lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, when same are used exclusively for religious worship, for schools, or for purposes purely charitable. Art. IV, sec. 91 (1901).

First provision:
The property of private corporations, associations and individuals shall be taxed for the purposes of the State, subject to such exemptions as may be provided by law. Art. XI, sec. 1 (1875).

Persons and property—The following property and persons shall be exempt from ad valorem taxation and none other: (a) All bonds of the United States and this State, and all county and municipal bonds issued by counties and municipalities in this State, all property, real and personal, of the United States and this State, and of county and municipal corporations in this state; all cemeteries; all property, real and personal, used exclusively for religious worship, for schools or for purposes purely charitable; provided, however, property real or personal owned by any educational,

CONSTITUTION	STATUTE
viduals of this State shall forever be taxed at the same rate; Provided, this section shall not apply to institutions or enterprises devoted exclusively to religious, educational or charitable purposes. Art. X, sec. VI (1875); 1 THORPE 174-75.	religious or charitable institutions, society or corporation, let for rent or hire or for use for business purposes, shall not be exempt from taxation, notwithstanding the income from such property shall be used exclusively for education, religious or charitable purposes. Ala. Code, Tit. 51, sec. 2.
ALASKA	
All or any portion of property used exclusively for nonprofit religious, charitable, cemetery, or educational purposes as defined by law, shall be exempt from taxation. Other exemptions of like or different kind may be granted by general law. All valid existing exemptions shall be retained until otherwise provided by law. Art. IX, sec. 4 (1956).	(B) . . . all property used exclusively for religious, educational, charitable purposes . . . are exempt from taxation. (c) The term "property used for religious purposes" includes the residence of the pastor, priest, or minister of a religious organization, and other property of the organization not used for business, rent or profit. (d) . . . if a religious . . . organization derives rentals or profits from its property, that property is not exempt. Alaska Gen. Prop. Tax Stat., sec. 29.10.336.

ARIZONA

CONSTITUTION	STATUTE
There shall be exempt from taxation all federal, state, county and municipal property. Property of educational, charitable and religious associations or institutions not used or held for profit may be exempt from taxation by law. Art. IX, sec. 2 (1912). *First provision:* Exempted "all property of religious associations or institutions not used or held for profit." Art. X, sec. 2 (1910).	All property in this State shall be subject to taxation, except: 6. Hospitals, asylums, poor houses and other charitable institutions for the relief of the indigent or afflicted, and the lands thereto appurtenant, with their fixtures and equipment, not used or held for profit. . . . Churches and other buildings used for religious worship with their furniture and equipment and the land and improvements appurtenant thereto and used therewith, provided rent is not paid for such land or improvements and so long as the property shall not be used or held for profit; cemeteries and graveyards set apart and used for interring the dead, except such portions thereof as are used or held for profit. Ariz. Rev. Stat. Ann., ch. 2, sec. 42-271.

ARKANSAS

The following property shall be exempted from taxation: public property used exclusively for public purposes; churches used as such, cemeteries used exclusively as such; school buildings and apparatus; library and grounds used exclusively for school purposes and buildings and grounds and materials used exclusively for	All property described in this section to the extent herein limited shall be exempt from taxation: FIRST, All public school houses and houses used exclusively for public worship and the grounds attached to such buildings necessary for the proper occupance, use and enjoyment of the same and not leased or

CONSTITUTION	STATUTE
public charity. Art. XVI, sec. 5 (1874). *First provision:* ... but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose, shall never be taxed. Art. X, sec. 2 (1868); 1 THORPE 323.	otherwise used with the view to profit. Ark. Stat. Ann., sec. 84-206 (1947).

CALIFORNIA

Exemption of church property; church buildings under construction; parking lots. All buildings and equipment and so much of the real property on which they are situated as may be required for the convenient use and occupation of said buildings, when the same are used solely and exclusively for religious worship, and any building and its equipment in the course of erection, together with the land on which it is located as may be required for the convenient use and occupation of the building, if such building, equipment and land are intended to be used solely and exclusively for religious worship. Art. XIII, sec. 1½ (1879).	Property used exclusively for religious, hospital, scientific, or charitable purposes owned and operated by community chests, funds, foundations or corporations organized and operated for religious, hospital, scientific, or charitable purposes is exempt from taxation if: 1) The owner is not organized or operated for profit; ... Cal. Stat. Ann., Rev. and Tax Code, sec. 214.

CONSTITUTION	COLORADO	STATUTE
Property used for religious worship, schools and charitable purposes, Exempt.—Property, real and personal, that is used solely and exclusively for religious worship, for schools or for strictly charitable purposes, also cemeteries not used or held for private or corporate profit, shall be exempt from taxation, unless otherwise provided by general law. Art. X, sec. 5 (1876).		The following shall be exempt from general taxation under the provisions of this chapter: (6) Property, real and personal, that is owned and used exclusively for religious worship, and not for private or corporate profit. The exemption contemplated in this restriction shall be limited to any building or edifice and the personal property located therein which is primarily used for religious worship and any land which is essential to the functioning of said edifices, or to meet zoning standards and building requirements, or provide parking space for such building or edifice, together with convents for religious women of all denominations, houses used solely for ecclesiastical administration by laymen and women of all denominations, commonly known as retreat houses. Colo. Rev. Stat., sec. 137-2-1, as amended by ch. 449, Laws of 1967.

CONNECTICUT	
[NONE]	The following described property shall be exempt from taxation: (13) . . . houses of religious worship, the land on which they stand, their pews, furni-

CONSTITUTION	STATUTE
	ture and equipment owned by or held in trust for, the use of any Connecticut religious organization. (14) . . . real property and its equipment owned by, or held in trust for, any religious organization and exclusively used as a school, a parish house, an orphan asylum, a home for children, a reformatory or an infirmary or for two or more of such purposes. (15) . . . dwelling houses and the land on which they stand owned by, or held in trust for, any religious organization and actually used by its officiating clergyman. Conn. Gen. Stat. Ann., sec. 12-81.
DELAWARE	
All taxes shall be uniform upon the same class of subject within the territorial limits of the authority levying the tax, and shall be levied and collected under general laws, but the General Assembly may, by general laws, exempt from taxation such property as in the opinion of the General Assembly will best promote public welfare. Art. VIII, sec. 1 (1897).	All real and personal property belonging to this State, or the United States, or any County of this State, or any church or religious society and not held by way of investment, or any college or school and used for educational or school purposes, or any corporation created for charitable purposes and not held by way of investment, except as otherwise provided, shall not be liable to taxation and assessment for public purposes by any county or other political subdivision of the State. Del. Code Ann., sec. 8103.

CONSTITUTION	FLORIDA	STATUTE
Uniform and equal rate of taxation: special rates.—The legislature shall provide for a uniform and equal rate of taxation . . . and shall prescribe such regulations as shall secure a just valuation of all property, both real and personal, excepting such property as may be exempted by law for municipal, education, literary, scientific, religious or charitable purposes. Art. IX, sec. 1 (1885). *First provision:* The legislature shall provide for a uniform and equal rate of taxation, and shall prescribe such regulations as shall secure a just valuation of all property both real and personal, excepting such property as may be exempt by law for municipal, educational, literary, scientific, religious or charitable purposes. Art. XIII, sec. 1 (1868); 2 THORPE 718.		The following property shall be exempt from taxation: (4) All houses of public worship and lots on which they are situated, and all pews or steps and furniture therein, every parsonage and all burying grounds not owned or held by individuals or corporations for speculative purposes, tombs and rights of burial; but any building being a house of worship which shall be rented or hired for any other purpose except for schools or places of worship, shall be taxed the same as any other property. Fla. Stat. Ann., sec. 192.06.

GEORGIA

Exemptions from taxation. The General Assembly may, by law, exempt from taxation all public property; places of religious worship or burial; all institutions of purely public charity; all intangible personal property owned by or irrevocably held in trust for the		The following property shall be exempt from taxation, to wit: All public property; places of religious worship or burial; . . . all institutions of purely public charity; hospitals not operated for the purpose of private or corporate profit and income, . . . all buildings

CONSTITUTION	STATUTE
exclusive benefit of, religious, educational and charitable institutions, no part of the net profit from the operation of which can inure to the benefit of any private person; all buildings erected for and used as a college, incorporated academy or other seminary of learning, and also all funds or property held or used as endowment by such colleges, incorporated academies or seminaries of learning, provided the same is not invested in real estate; and provided further, that said exemptions shall only apply to such colleges, incorporated academies or other seminaries of learning as are open to the general public. Art. VII, sec. 2-5404, para. IV (1945).	erected for and used as a college, non-profit hospital, incorporated academy or other seminary of learning, and also all funds or property held or used as endowment by such colleges and seminaries of learning, provided the same is not invested in real estate . . . and provided further that said exemptions shall only apply to such colleges, non-profit hospitals, incorporated academies or other seminaries of learning as are open to the general public. Ga. Code Ann., sec. 92-201.
First provision: The General Assembly may, by law, exempt from taxation, all public property, places of religious worship or burial; all institutions of purely public charity; all buildings erected for and used as a college, incorporated academy, or other seminary of learning; the real and personal estate of any public library, and that of any other literary association, used by or connected with such library; all books and philosophical apparatus; and all paintings and statuary of any company or association, kept	

CONSTITUTION	STATUTE
in a public hall and not held as merchandise, or for purpose of sale or gain: Provided, the property so exempted be not used for purposes of private or corporate profit or income. Art. VII, sec. 2 (1877); 2 THORPE 864.	
HAWAII	
[NONE]	Charitable, etc., purposes. (a) These shall be exempt from real property taxes . . . (3) Property used for church purposes, including incidental activities, parsonages and church grounds, the property exempt from taxation being limited to realty, exclusive of burial grounds (exempt under Paragraph 4). Hawaii Rev. Stat., sec. 246-32.
IDAHO	
Taxes to be uniform: Exemptions. All taxes shall be uniform upon the same class of subjects within the territorial limits, of the authority levying the tax, and shall be levied and collected under general laws, which shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal: *Provided,* That the legislature may allow such exemptions from taxation from time to time as shall seem necessary	The following property is exempt from taxation: B. Property belonging to any religious corporation or society of this state and used exclusively for and in connection with public worship, and any parsonage belonging to such corporation or society and occupied as such, and any recreational hall belonging to and used in connection with the activities of such corporation or society.

CONSTITUTION

and just, and all existing exemptions provided by the laws of the territory, shall continue until changed by the legislature of the state; *Provided further:* That duplicate taxation of property for the same purpose during the same year, is hereby prohibited. Art. VII, sec. 5 (1889).

STATUTE

K. Hospitals and refugee homes . . . .

L. All property used exclusively by the owner for school or educational purposes, from which no profit is derived . . . .

M. All public cemeteries. Idaho Code, sec. 63-105.

ILLINOIS

The property of the State, counties, and other municipal corporations, both real and personal, and such other property as may be used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, may be exempted from taxation; but such exemption shall be only by general law. Art. IX, sec. 3 (1870).

First provision:
The property of the State and counties, both real and personal, and such other property as the general assembly may deem necessary for school, religious and charitable purposes, may be exempted from taxation. Art. IX, sec. 3 (1848); 2 THORPE 1004.

All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

(2) All property used exclusively for religious purposes or used exclusively for school and religious purposes or for orphanages and not leased or otherwise used with a view to profit.

(3) All lands used exclusively as graveyards or grounds for burying the dead.

(7) All property of institutions of public charity, all property of beneficent and charitable organizations, whether incorporated in this or any other state of the United States, and all property of old peoples homes when such property is actually and exclusively used for such charitable or beneficent purposes, and not leased or otherwise used with a view

CONSTITUTION	STATUTE
	to profit; and all free public libraries. Smith Hurd Ill. Stat., ch. 120, sec. 500.

INDIANA

The General Assembly shall provide, by law, for a uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal. The General Assembly may exempt from property taxation any property in any of the following classes: (1) Property being used for municipal, educational literary, scientific, religious or charitable purposes. Art. X, sec. 1 (1851).	The following property shall be exempt from taxation: Fifth: Every Building, or part thereof, used and set apart for educational, literary, scientific, religious or charitable purposes by any institution, or by any individual, or individuals, associations or incorporation, provided that same is owned and actually occupied by the institution, individual, association or incorporation using it for such purpose or purposes . . . and the tract of land on which such building is situate, including the campus and athletic grounds of any educational institution, not exceeding fifty (50) acres; also the lands purchased with the bona fide intention of erecting buildings for such uses thereon, not exceeding forty (40) acres; also the personal property, endowment funds and interest thereon belonging to such institution . . . used or set apart for the purpose aforesaid. Burns Ind. Stat., sec. 64-201, as amended by ch. 347, Laws of 1967.

CONSTITUTION	IOWA	STATUTE
General Assembly shall encourage by all suitable means intellectual, moral scientific . . . pursuits. Art. IX, sec. 3 (1857).		The following classes of property shall not be taxed: 9. *Property of religious, literary, and charitable societies.* All grounds and buildings used or under construction by literary, scientific, charitable, benevolent, agricultural, and religious institutions and societies solely for their appropriate objects, not exceeding three hundred twenty acres in extent and not leased or otherwise used or under construction with a view to pecuniary profit. Idaho Code Ann., sec. 427.1.
	KANSAS	
* * * All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and personal property to the amount of at least two hundred dollars for each family shall be exempt from taxation. Art. XI, sec. 1 (1959).		*Property exempt; exceptions.* That the property described in this section, to the extent herein limited, shall be exempt from taxation: First. All buildings used exclusively as places of public worship, as public schoolhouses or both, with the furniture and books therein contained and used exclusively for the accommodation of schools the religious meetings, together with the grounds owned thereby, not exceeding in any one case ten (10) acres, if not leased or otherwise used with a view to profit; and also any parsonage or dwelling owned by any church society . . . . Kan. Stat. Ann., sec. 79-201.

CONSTITUTION	STATUTE
KENTUCKY	
There shall be exempt from taxation public property used for public purposes; places actually used for religious worship, with the grounds attached thereto and used and appurtenant to the house of worship, not exceeding one-half acre in cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit, institutions of purely public charity, and institutions of education not used or employed for gain. Sec. 170 (1890).	[NONE]
LOUISIANA	
Section 4 (As amended by Act 68 of 1936). The following property and no other, shall be exempt from taxation: 1. All public property. 2. Places of religious worship, rectories and parsonages belonging to religious denominations and used as places of residence for ministers; places of burial; places devoted to charitable undertakings; . . . . Art. X, sec. 4 (1929).	[NONE]

CONSTITUTION	STATUTE
First provision: The general assembly shall have power to exempt from taxation property actually used for church, school, or charitable purposes. Art. 124 (1864); 3 THORPE 1443.	
MAINE	
[NONE]	The following property of institutions and organizations is exempt from taxation: Houses of religious worship, including vestries, and the pews and furniture within the same; tombs and rights of burial; and property owned and used by a religious society as a parsonage to the value of $20,000, and personal property not exceeding $6,000 in value, but so much of any parsonage as is rented is liable to taxation. Me. Rev. Stat. Ann., tit. 36, sec. 652(1)(G).
MARYLAND	
[NONE]	The following shall be exempt from assessment and from State, County, and City taxation in this State, each and all of which exemptions shall be strictly construed: (4) Church, parsonages, etc.—Houses and buildings used exclusively for public worship, and the furniture contained

CONSTITUTION	STATUTE
	therein, and any parsonage used in connection therewith, and the grounds appurtenant to such houses, buildings and parsonages and necessary for the respective uses thereof. Md. Code Ann., art. 81, sec. 9.
	NOTE: Original exempting statute, Act of January 20, 1798, reprinted in Maryland Laws by Kilty, 1785-1799, provided as follows: "Be it enacted by the General Assembly of Maryland, that all real and personal property in this state, except property belonging to this state, or the United States, houses for public worship, burying grounds, or property belonging to any county or to any college, or to any county school . . . shall be valued agreeably to the directions of this Act, and shall be chargeable according to such valuation with the public assessment."
MASSACHUSETTS	
	Chapter 59, § 5, Massachusetts Code of Laws Annotated:
[NONE]	The following property shall be exempt from taxation:
	Eleventh, Houses of religious worship owned by, or held in trust for the use of any religious organization, and the pews or furniture, ... Mass. Gen. Laws Ann., ch. 59, sec. 5.

CONSTITUTION **MICHIGAN** STATUTE

Exemption of religious or educational nonprofit organizations.

Sec. 4. Property owned and occupied by nonprofit religious or educational organizations and used exclusively for religious or educational purposes, as defined by law, shall be exempt from real and personal property taxes. Art. IX, sec. 4 (1963).

Note in Michigan Code:
Convention Comment–This is a new section providing exemption from property taxes of those properties owned and occupied by non-profit corporations and used exclusively for religious or educational purposes. These exemptions already exist by statute.

The following property shall be exempt from taxation:

Fifth, All houses of public worship, with the land on they stand, the furniture therein and all rights in the pews, and also any parsonage owned by any religious society of this state and occupied as such; . . . . Mich. Comp. Laws Ann., sec. 211.7.

MINNESOTA

. . . public burying grounds, public school houses, public hospitals, academies, colleges, universities, and all seminaries of learning, all churches, church property and houses of worship, institutions of purely public charity, public property used exclusively for any public purpose, shall be exempt from taxation, ... Art. IX, sec. 1; Constitution of 1857.

All property described in this section to the extent herein limited shall be exempt from taxation:

(5) All churches, church property, and houses of worship;

(Seven exemptions, including above, were embodied in Rev. Laws, sec. 795 [1905].) Minn. Stat. Ann., sec. 272.02; 317.66 Subd.3. Property exempt from taxation.

CONSTITUTION	STATUTE
	Except for property leased or used for profit, all personal and real property that a religious corporation necessarily uses for a religious purpose is exempt from taxation. (Laws 1951, c. 550, § 66.) Minn. Stat. Ann., sec. 317.66, Subd. 3.

MISSISSIPPI

[NONE]	The following shall be exempt from taxation: (a) All cemeteries used exclusively for burial purposes. (d) All property, real or personal, belonging to any religious society or ecclesiastical body and/or any congregation thereof, or to any charitable society .... Miss. Code 1942, and/or patriotic association or society.... Miss. Code 1942, sec. 9697 (Supp. 1950).

MISSOURI

Exemptions from taxation. All property, real and personal, of the state, counties and other political subdivisions, and nonprofit cemeteries, shall be exempt from taxation; and all property, real and personal, not held for private or corporate profit and used exclusively for religious worship, for schools and colleges, for	The following subjects shall be exempt from taxation for state, county or local purposes .... (5) all property, real and personal, actually and regularly used exclusively for religious worship, for schools and colleges, or for purposes purely charitable, and not held for private or corporate profit ...

CONSTITUTION	STATUTE
purposes purely charitable, or for agricultural and horticultural societies may be exempted from taxation by general law. All laws exempting from taxation property other than the property enumerated in this article shall be void. Art. X, sec. 6 (1945).	except that the exemption herein granted shall not include real property not actually used or occupied for the purpose of the organization but held or used as investment, even though the income or rentals received therefrom be used wholly for religious, educational or charitable purposes. Mo. Stat. Ann., sec. 137, 100.
First provision: Sec. 6. * * * Lots in incorporated cities or towns, or within one mile of the limits of any such city or town, to the extent of one acre, and lots one mile or more distant from such cities or towns, to the extent of five acres, with the buildings thereon, may be exempted from taxation, when the same are used exclusively for religious worship, for schools, or for purposes purely charitable; . . . . Art. X, sec. 6 (1875); 4 THORPE 2249.	

MONTANA

. . . such other property as may be used exclusively for the . . . educational purposes, places for actual religious worship, hospitals and places of burial not used or held for private or corporate profit, institutions of purely public charity . . . may be exempt from taxation. Art. XII, sec. 2 (1889).	. . . such . . . property as is used exclusively for agricultural and horticultural societies, for educational purposes, places of actual religious worship, hospitals and places of burial not used or held for private or corporate profit and institutions of purely public charity . . . are exempt from taxation but no more land

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	than is necessary for said purposes is exempt. Mont. Rev. Code, sec. 84-202 (1966).
	The following property shall be exempt from taxes:
	(c) property owned and used exclusively for educational, religious, charitable or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or the user. Rev. Stat. Neb., sec. 77-202-(1).

NEBRASKA

Exemption of property from taxation. The property of the state and its governmental subdivisions shall be exempt from taxation. The Legislature by general law may exempt property owned by and used exclusively for agricultural and horticultural societies, and property owned and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or user. . . . Art. VIII, sec. 2 (1875).	The following property shall be exempt from taxes:
	(c) property owned and used exclusively for educational, religious, charitable or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or the user. Rev. Stat. Neb., sec. 77-202-(1).

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NEVADA	
No inheritance or estate tax shall ever be levied, and there shall also be excepted such property as may be exempted by law for municipal, educational, literary, scientific or other charitable purposes. Art. X, sec. 1 (1864).	Exemption of churches, chapels. Churches, chapels and other buildings used for religious worship, with their furniture and equipment, and the lots of grounds on which they stand, used therewith and necessary thereto, owned by some recognized religious society or corporation, and parsonages so owned, shall be exempt from taxation; but when such property is used exclusively or in part for other than church purposes and a rent or other valuable consideration is received for its use, the same shall be taxed. Nev. Rev. Stat., sec. 361.125.
NEW HAMPSHIRE	
[NONE]	The following real estate and personal property shall be exempt from taxation: III. Houses of public worship, parish houses, church parsonages occupied by their pastors, convents and monasteries, buildings used principally for religious training and for other religious purposes and the lands thereto appertaining, owned and occupied by any regularly recognized and constituted denomination, creed or sect, organized or incorpor-

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	ated in this state and the personal property used by them for the purposes for which they are established. N.H. Rev. Stat. Ann., sec. 72:23.
NEW JERSEY	
Exemption from taxation may be granted only by general laws. Until otherwise provided by law, all exemptions from taxation validly granted and now in existence shall be continued. Exemptions from taxation may be altered or repealed, except those exempting real and personal property used exclusively for religious, educational, charitable or cemetery purposes, as defined by law, and owned by any corporation or association organized and conducted exclusively for one or more of such purposes and not operating for profit. Art. VIII, sec. 1, para. 2 (1947).	The following property shall be exempt from taxation under this chapter: All buildings actually used for colleges, schools, academies of seminaries . . . for . . . religious worship or asylums or schools for feeble minded or idiotic persons and children . . . all buildings actually and exclusively used in the work of associations and corporations organized exclusively for the moral and mental improvement of men, women and children, or for religious, charitable or hospital purposes . . . the building actually occupied as a parsonage by the officiating clergymen of any religious corporation of this state . . . . N.J. Stat. Ann., sec. 54:4-3.6.
NEW MEXICO	
The property of the United States, the State and all the Counties, Towns, Cities and School Districts, and other municipal corporations, public libraries, community ditches and all laterals thereof, all	[NONE]

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church property, all property used for educational or charitable purposes, all cemeteries not used for or held for profit, and all bonds of the State of New Mexico, and of the Counties, municipalities and districts thereof, shall be exempt from taxation. Art. VIII, sec. 3 (1911).

STATUTE

NEW YORK

POWER OF TAXATION; EXEMPTIONS FROM TAXATION. Section 1. The power of taxation shall never be surrendered, suspended or contracted away, except as to securities issued for public purposes pursuant to law. Any laws which delegate the taxing power shall specify the types of taxes which may be imposed thereunder and provide for their review.

Exemptions from taxation may be granted only by general laws. Exemptions may be altered or repealed except those exempting real or personal property used exclusively for religious, educational or charitable purposes as defined by law and owned by any corporation or association organized or conducted exclusively for one or more of such purposes and not operating for profit. Article XVI, Section 1 (1938).

Section 420. Non-profit organizations. 1. Real property owned by a corporation or association organized exclusively for the moral or mental improvement of men and women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, public playground, scientific, literary, bar association, *medical society*, library, patriotic, historical or cemetery purposes, for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes either by the owning corporation or association or by another such corporation or association as hereinafter provided shall be exempt from taxation as provided in this section. Such real property shall not be exempt if any officer, member,

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or employee of the owning corporation or association shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees; or if it be not in good faith organized or conducted exclusively for one or more of such purposes.

2. If any portion of such real property is not so used exclusively to carry out thereupon one or more of such purposes but is leased or otherwise used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be exempt; provided, however, that such real property shall be fully exempt from taxation although it or a portion thereof is used (a) for purposes which are exempt pursuant to this section or sections four hundred

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	twenty-two, four hundred twenty-four, four hundred twenty-six, four hundred twenty-eight or four hundred thirty of this chapter by another corporation which owns real property exempt from taxation pursuant to such sections or whose real property if it owned any would be exempt from taxation pursuant to such sections, (b) for purposes which are exempt pursuant to section four hundred eight of this chapter by a corporation which owns real property exempt from taxation pursuant to such section or if it owned any would be exempt from taxation pursuant to such section, [or] (c) for purposes which are exempt pursuant to section four hundred sixteen of this chapter by an organization which owns real property exempt from taxation pursuant to such section or whose real property if it owned any would be exempt from taxation pursuant to such section or (d) for purposes relating to civil defense pursuant to the New York state defense emergency act, including but not limited to activities in preparation for anticipated attack, during attack, or following attack or false warning thereof, or in connec-

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tion with drill or test ordered or directed by civil defense authorities; and provided further that such real property shall be exempt from taxation only so long as it or a portion thereof, as the case may be, is devoted to such exempt purposes and so long as any moneys paid for such use do not exceed the amount of the carrying, maintenance and depreciation charges of the property or portion thereof, as the case may be.

3. Such real property from which no revenue is derived shall be exempt though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon if (a) the construction of such buildings or improvements is in progress or is in good faith contemplated by such corporation or association or (b) such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more such purposes shall be erected upon such premises or some part thereof.

4. Such real property shall be so exempt although it is used as a polling place upon days of registration and election.

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5. Such real property owned and actually used for hospital purposes by a free public hospital which depends for maintenance and support upon volunteer charity, shall be so exempt from taxation although a portion thereof is leased or otherwise used for the purposes of income, if such income is necessary for and is actually applied to the maintenance and support of such hospital.

6. Such real property outside a city owned by a free public library or held in trust by an educational corporation for free library purposes shall be so exempt from taxation although a portion thereof is leased or otherwise used for purposes of income, if such income is necessary for and is actually applied to the maintenance and support of such library.

7. Such real property owned for more than one hundred years by a corporation organized exclusively for purposes specified in subdivision one of this section under a grant or devise and a special charter granted by the legislature of the state of New York subject to conditions which raise doubt as to the power of such

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corporation to convey fee title to the property, shall, if the property is used exclusively for educational purposes by an educational corporation which owns real property exempt from taxation, or whose real property if it owned any would be exempt from taxation, as lessee for a term of not less than twenty-five years and if such lease requires the lessee to pay all taxes levied against the property, be exempt from taxation to the same extent and subject to the same conditions and exceptions as property owned and used for educational purposes by a corporation organized exclusively for educational purposes, regardless of whether the moneys paid to the lessor by the lessee are limited to the amount of the carrying, maintenance and depreciation charges of the property.

8. Real property exempt from taxation pursuant to this section shall also be exempt from ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter. Real Property Tax Law, section 420.

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NORTH CAROLINA

Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The General Assembly may exempt cemeteries and property held for educational, scientific, literary, charitable or religious purposes; . . . . Art. V, sec. 5 (Reaffirmed in the Constitution of 1876).

First provision:
Property belonging to the State, or to municipal corporations, shall be exempt from taxation. The general assembly may exempt cemeteries, and property held for educational, scientific, literary, charitable, or religious purposes; also, wearing-apparel, arms for muster, household and kitchen furniture, the mechanical and agricultural implements of mechanics and farmers, libraries, and scientific instruments to a value not exceeding Three hundred dollars. Art. V, sec. 6 (1868); 5 THORPE 2814.

The following property and no other shall be exempted from taxation.

(3) Buildings, with the land upon which they are situated, lawfully owned and held by churches or religious bodies, wholly and exclusively used for religious worship or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of such building, N.C. Gen. Stat., sec. 105-296.

Note: Original exempting statute, Ch. 696, Laws of 1806, as reprinted in Laws of North Carolina, 1821, reads in part as follows: "That from and after the passage of this Act, all Houses and lots, or other estate real or personal appertaining thereto, set apart and appropriated to divine worship or for education of youth, shall be, and the same are hereby, exempted from all taxes whatsoever, any laws to the contrary notwitystanding."

CONSTITUTION	STATUTE
NORTH DAKOTA	
Exemptions . . . and property used exclusively for schools, religious, cemetery, charitable or other purposes shall be exempt from taxation . . . Art. XI, sec. 176 (1889).	All property described in this section to the extent limited shall be exempt from taxation, that is to say: 7. All houses used exclusively for public worship, and lots or parts of lots upon which such buildings are erected, and any dwellings belonging to religious organizations intended and ordinarily used for the residence of the bishop, priest, rector, or other minister in charge of the services of the church, together with the lots upon which the same are situated. N. Dak. Cent. Code, sec. 47-02-08.
OHIO	
Laws shall be passed, taxing by a uniform rule, all moneys, credits investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property * * * but burying grounds, public schoolhouses, houses used exclusively for public worship, institutions of purely public charity, public property used exclusively for any public purpose . . . may, by general laws, be exempted from taxation; . . . . Art. XII, sec. 2 (1851).	The county auditor, at the time of making the assessment of real property subject to taxation, shall enter in a separate list pertinent descriptions of all burying grounds, public schoolhouses, houses used exclusively for public worship, institutions of public charity, real property used exclusively as a home for the aged . . . which are exempt from taxation . . . . Ohio Rev. Code Ann., sec. 5713.07.

CONSTITUTION	STATUTE
OKLAHOMA	
Property exempt from taxation; exemptions under territorial laws; exemption of certain property for limited time. All property used for free public libraries, free museums, public cemeteries, property used exclusively for schools, colleges and all property used exclusively for religious and charitable purposes . . . shall be exempt from taxation. Art. X, sec. 6 (1907).	The following property shall be exempt from taxation: (e) All property used exclusively and directly for fraternal or religious purposes within this state. Okla. Stat. Ann., sec. 68-2405.
OREGON	
[NONE]	Upon compliance with ORS 307.162, the following property owned or being purchased by religious organizations shall be exempt from taxation: (1) All houses of public worship and other additional buildings used solely for entertainment and recreational purposes by religious organizations, and the lots on which they are situated, and the pews or slips and furniture therein. However, any part of any house of public worship which is kept or used as a store or shop or for any purpose other than for public worship or schools shall be assessed and taxed the same as

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	other taxable property. (Section ORS 307.162 requires that a claim for exemption be filed each year with the county assessor.) Ore. Rev. Stat., sec. 307.140.

PENNSYLVANIA

The General Assembly may by law exempt from taxation: (1) actual places of regularly stated religious worship; . . . . Art. VIII, sec. 2 (1873), as amended by provision adopted at election April 23, 1968. *First provision:* The rights, privileges, immunities, and estates of religious societies and corporate bodies shall remain as if the constitution of this State had not been altered or amended. Art. VII, sec. 3 (1790); 5 THORPE 3099.	The following property shall be exempt from county, city, borough, town, township, road poor and school tax, to-wit: (a) All churches, meeting houses, or other regular places of stated worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same. (b) All burial grounds and all mausoleums, vaults, cripts or structures intended to hold or contain the bodies of the dead, not used or held for private or corporate profit. Purdon's Pa. Stat. Ann., tit. 72, sec. 5020-204 (1950).

RHODE ISLAND

[NONE]	The following property shall be exempt from taxation . . . (5) buildings for free public schools, buildings for religious worship and the land upon which they stand and immediately surrounding the same, to an extent not exceeding 1

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acre, so far as said buildings and land are occupied and used exclusively for religious or educational purposes; dwelling houses and the land on which they stand, not exceeding one acre in size owned by or held in trust for any religious organization and actually used by its officiating clergymen, ... R.I. Gen. Laws, sec. 44-3-3.

Note: Original exempting statute, Rhode Island Public Laws, 1822, page 317, being section 27, of an "Act regulating to assessing and collecting of taxes," authorized the exemption from taxation of "all estate, real and personal, granted or appropriated to religious uses, or to the use of schools or seminaries of learning within this state."

SOUTH CAROLINA

There shall be exempted from taxation all County, township and municipal property used exclusively for public purposes and not for revenue, and the property of all schools, colleges and institutions of learning, all charitable institutions in the nature of asylums for the infirm, deaf and dumb, blind, idiotic and indigent persons, except where the profits of

The following property shall be exempt from taxation, to-wit:

(14) Churches, etc.—All houses used exclusively for public worship, the books and furniture therein, the ground actually occupied by them, not exceeding two acres, and the parsonage and the lot on which it is situated, so long as no income is derived therefrom.

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such institutions are applied to private uses; all public libraries, churches, parsonages and burying grounds; but property of associations and societies, although connected with charitable objects, shall not be exempt from State, County or municipal taxation: Art. X, sec. 4 (1895).	(15) All property real and personal owned by any organized religious society or denomination and used exclusively for the publication of a religious newspaper or other religious publication or publications and all lands and buildings and the contents thereof that may be owned by any religious society or denomination and used exclusively for the convenience of any activities or work of such society or denomination, this exemption not to extend to lands exceeding in any single case two acres. S.C. Code, sec. 65-1522.
Sec. 2. The rights, privileges, immunities, and estates of both civil and religious societies, and of corporate bodies, shall remain as if the constitution of this State had not been altered or amended. Art. VIII, sec. 2 (1790); 6 THORPE 3264.	
(Affirmed by South Carolina Constitution of 1865 and South Carolina Constitution of 1868, Art. IX, sec. 1; Art. IX, sec. 9.)	

SOUTH DAKOTA

Article XI, Section 6: The Legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, property acquired and used exclusively for public highway purposes, and personal property to any amount not exceeding in value two	All property described in this section to the extent herein limited shall be exempt from taxation: (3) All property belonging to any charitable, benevolent, or religious society and used exclusively for charitable, benevolent or religious purposes. S. Dak. Comp. Laws, sec. 10-4-9.

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hundred dollars for each individual liable to taxation. Art. XI, sec. 6 (1889).	
First provision: The legislature shall, by general law, exempt from taxation, property used exclusively for agricultural and horticultural societies, for school, religious, cemetery and charitable purposes, and personal property to any amount not exceeding in value two hundred dollars, for each individual liable to taxation. Art. XI, sec. 6 (1889); 6 THORPE 3378.	

TENNESSEE

Taxation, merchant's and privileges.—All property, real, personal, or mixed, shall be taxed; but the Legislature may except such as may be held by the State, by counties, cities, or towns, and used exclusively for public or corporation purposes, and such as may be held and used for purposes purely religious, charitable, scientific, literary, or educational, ... Art. II, sec. 28 (1870).	The property herein enumerated shall be exempt from taxation: (2) The real estate owned by any religious, charitable, scientific or educational institution occupied by such institution or its officers exclusively for carrying out thereupon one (1) or more of the purposes for which said institution was created or exists, and the personal property of any such institution used exclusively for one (1) or more of the purposes for which such institution was created or exists. Tenn. Code, ch. 5, sec. 67-502.

CONSTITUTION	STATUTE
TEXAS	
All occupation taxes shall be equal and uniform upon the same class of subjects within the limits of the authority levying the tax; but the legislature may, by general laws, exempt from taxation public property used for public purposes, actual places of religious worship, also any property owned by a church or a strictly religious society for the exclusive use as a dwelling place for the ministry of such church or religious society . . . places of burial not held for private or corporate profit, all buildings used exclusively and owned by persons or associations of persons for school purposes . . . . Art. VIII, sec. 2 (1876).	The following property shall be exempt from taxation, to-wit: 1. Schools and Churches.–Public school houses and actual places of religious worship, also any property owned by a church or by a strictly religious society, for the exclusive use as a dwelling place for the ministers of such church or religious society, the books and furniture therein and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of the same, and which yields no revenue whatever to such church or religious society. Vernon's Tex. Civ. Stat., Art. 7150.
UTAH	
Tangible property to be taxed; value ascertained; properties exempt; legislature to provide annual tax for state. All tangible property in the state, not exempt under the laws of the United States, or under this constitution, shall be taxed in preparation to its value, to be ascertained as provided by law. The property of the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings	*Property devoted to public, religious charitable uses or irrigation.*–The property of the United States, of this State, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for either religious worship or charitable purposes, and places of burial not held or used for private or corporate benefit, shall be exempt from taxation. Utah Code, ch. 2, sec. 59-2-1.

CONSTITUTION	STATUTE
thereon used exclusively for either religious worship or charitable purposes and places of burial not held or used for private or corporate benefit, shall be exempt from taxation . . . . Art. XIII, sec. 2 (1896).	
VERMONT	
[NONE]	The following property shall be exempt from taxation: (4) Real and personal estate granted, sequestered or used for public, pious or charitable uses; real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches . . . . Vt. Stat. Ann., sec. 32-3802.
VIRGINIA	
Constitution of 1902, Section 183: Property exempt from taxation. Unless otherwise provided in this Constitution, the following property and no other shall be exempt from taxation, State and local, including inheritance taxes . . . . (b) Buildings with land they actually occupy, and the furniture and furnishings therein	The following property shall be exempt from taxation, state and local, including inheritance taxes . . . . (2) Buildings and the land they actually occupy, and the furniture and furnishings therein, and endowment funds lawfullly owned and held by, churches or religious bodies and wholly and exclusively used for religious worship or

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and endowment funds lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.... Sec. 183 (1902). *First provision:* The legislature may exempt all property used exclusively for State, county, municipal, benevolent, charitable, educational and religious purposes. Art. IX, sec. 3 (1870); 7 THORPE 3894.	for the residence of the minister of any church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building. Va. Code, sec. 58-12. *Original Statutory Provision:* Provided, That no taxes shall be collected on lands, lots, houses, or other property belonging to this Commonwealth, or to any county, town, college, houses for divine worship, or seminary of learning. Statutes of 1800, Virginia Statutes at Large, Shepherd's Continuation of Henning, 1796-1803, page 200; enacted January 23, 1800.
WASHINGTON	
[NONE]	The following property shall be exempt from taxation: All lands used exclusively for public burying grounds or cemeteries without discrimination as to race, color, national origin or ancestry; All churches, built and supported by donations, whose seats are free to all; and the ground not exceeding five acres in area, upon which any cathedral or church of any recognized religious

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	denomination is or shall be built together with a parsonage . . . . Wash. Rev. Code, sec. 84.36.020.
WEST VIRGINIA	
. . . but property used for educational, literary, scientific, religious or charitable purposes; all cemeteries and public property may, by law, be exempted from taxation. Art. X, sec. 1–(1872).	All property, real and personal, described in this section, and to the extent herein limited, shall be free from taxation, that is to say . . . property used exclusively for divine worship; parsonages, and the household goods and furniture pertaining thereto; mortgages, bonds and other evidences of indebtedness in the hands of bona fide owners and holders, hereafter issued and sold by churches and religious societies for the purpose of securing money to be used in the erection of church buildings used exclusively for divine worship, and for the purpose of paying indebtedness thereon; cemeteries, property belonging to or held in trust for colleges, seminaries, academies and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities, money and furniture . . . property used for charitable purposes not held or leased out for profit; . . . . W. Va. Code, sec. 11-3-9.
First provision: . . . property used for educational, literary, scientific, religious or charitable purposes, and public property, may, by law, be exempted from taxation. Art. VIII, sec. 1 (1861-63); 7 THORPE 4028.	

CONSTITUTION	STATUTE
WISCONSIN	
	The property in this section described is exempt from taxation, to-wit:
[NONE]	(4) Property owned and used exclusively by educational institutions offering regular courses 6 months in the year or by churches or religious, educational or beneficial associations, ... Wis. Stat. Ann., sec. 70.11.
WYOMING	
Exemptions from taxation. The property of the United States, the state, counties, cities, towns, school districts, municipal corporations and public libraries, lots with the buildings thereon used exclusively for religious worship, church parsonages, church schools and public cemeteries, shall be exempt from taxation, and such other property as the legislature may by general law provide. Art. XV, sec. 12 (1889).	The following described property is hereby exempted from taxation: (G) Churches. Lots with the buildings thereon used exclusively for religious worship, church schools and church parsonages. Wyo. Stat., sec. 39-7 (1957).

APPENDIX C

FEDERAL LEGISLATION EMBODYING TAX EXEMPTION FOR RELIGIOUS ORGANIZATIONS*

1. Section 501(c)(3), Internal Revenue Code (1954), exempts "Corporations, Funds, and Foundations organized and operated exclusively for religious purposes***."

2. Section 501(d), Internal Revenue Code (1954), exempts from income tax "religious or apostolic associations or corporations if such associations or corporations have a common treasury or community treasurer.

3. Section 107(1)(2), Internal Revenue Code (1954), excludes from gross income of a minister the "retail value of a home furnished to him as a part of his compensation or rental allowance paid to him.

4. Section 3306(c)(8), Internal Revenue Code (1954), exempts from unemployment taxes "services performed in employ of a religious * * * organization described in Section 501(c)(3) also services performed in any calendar quarter in the employ of an organization exempt under 501(a). See Section 3306(c)(10)(A).

5. Section 3121(c)(8)(B), Internal Revenue Code (1954), exempts from the Insurance Contribution Act service performed in the employ of a religious * * * organization described in Section 501(c)(3) unless the organization files a waiver certificate in accordance with Section 3121(k).

6. Section 3121(k), Internal Revenue Code (1954), provides for waiver of exemption from Social Security

*This is a representative, but not an all-inclusive, list of the federal exemptions.

by organizations described in section 501(c)(3) which are exempt from income tax under section 501(a).

7. Section 6033(a), Internal Revenue Code (1954). Every organization, except as herein provided, exempt from taxation under Section 501(a) shall file an annual return.

It is provided in Sub-section 6033(a)(1), Internal Revenue Code (1954), that no such annual return need be filed by any organization exempt from taxation under the provisions of Section 501(a) which is a religious organization described in Section 501(c)(3).

8. Section 511(a)(2)(A), Internal Revenue Code (1954). This subsection exempts from the unrelated business tax "a church, a convention, or association of churches."

9. Section 2055(a)(2), Internal Revenue Code (1954), allows deduction from gross estate for estate tax purposes for any bequest "to or for the use of any corporation organized and operated exclusively for religious, charitable * * * educational purposes * * *."

10. Section 503(b)(1), Internal Revenue Code (1954), exempts from prohibited transaction penalty "a religious organization (other than a trust)."

11. Section 2522(a)(2), Internal Revenue Code (1954), allows a deduction for gifts made to "a corporation or trust or Community Chest, fund or foundation organized and operated exclusively for religious * * * purposes."

12. Section 170(b)(1)(A)(i), Internal Revenue Code (1954), provides that an additional 10% deduction is available to a donor who makes a contribution to "a

church convention, or association of churches."

13. The importation of religious goods and items for religious institutions are admitted free of duty—Tariff Classification Act of 1962, Schedule 8, Part 4, Items 850.10, 850.30, 850.40, 850.50, 850.70, 851.20, 851.30, Title 19, USCA.

APPENDIX D

SOME EARLY TARIFF EXEMPTIONS ON RELIGIOUS GROUNDS

From Private Acts of the 12th Congress, Chapter XVII

"An Act for the relief of the Bible Society of Philadelphia.

"Be it enacted, etc. That the duties arising and due to the United States upon certain stereotype plates imported during the last year into the port of Philadelphia on board the ship Brilliant, by the Bible Society of Philadelphia, for the purpose of printing editions of the Holy Bible, be, and the same are hereby remitted, on behalf of the United States, to the said society; and any bond or security given for the securing of the payment of the said duties shall be cancelled.

"Approved, February 2, 1813," United States Statutes at Large, Volume 6, Private Acts, 1st to 28th Congress, 1789-1845, page 116. (Note: Mr. Madison was President at this time.)

From Private Acts of the 14th Congress, Chapter XLI

"An Act for the relief of the Baltimore and Massachusetts Bible Societies.

"Be it enacted that all the duties due and payable to the United States, on a set of stereotyped plates, owned by the Baltimore Bible Society, imported from London to Philadelphia, in the year one thousand and fifteen, on board the ship Electra; and from London to Baltimore, in the same year, on board the ship Joseph, be, and the same are hereby remitted.

"Sec. 2. And be it further enacted, that the Comptroller of the Treasury be, and he is hereby authorized to direct a debenture to be issued to the Massachusetts Bible Society, for a drawback of duties upon an invoice of Bibles exported from the port of Boston, on board the brigantine, Panther, in the year one thousand eight hundred and fifteen; Provided, however, that the said Society shall produce satisfactory evidence to the same comptroller, as the law directs, that the invoice has been landed in some foreigh port of place."

"Approved, April 20, 1816." *Supra*, page 162

(Note: Mr. Madison, President)

Customs exemption for vestments, etc., imported by Bishop Flaget

Report, "Communicated to the House of Representatives May 10, 1826.

"Mr. Marvin, from the Committee on Ways and Means, to whom was referred the petition of Benedict Joseph Flaget, Bishop of Bardstown, in the State of Kentucky, made the following report:

"The petitioner prays to be exonerated from the payment of the duties upon certain articles, consisting of vestments, furniture and paintings, presented to him for the use of the Church over which he presides, and which have been imported into the United States, and which are intended solely for the use of said church, as connected with its religious worship.

"The committee are of the opinion the articles referred to by the Memorialist, not having been purchased or imported by him with a view to commercial

profits, and not being articles of consumption except as connected with the service of the church over which he presides, it is but reasonable to exempt them from the payment of duties. In adopting this principle, the committee are satisfied they propose only to extend to the Bishop of Bardstown, privileges similar in character to those which have from time to time been extended to various religious societies and institutions in different sections of the country. The committee have therefore reported a bill." American State Papers, Vol. 5. Finances, page 501.

On the basis of this report, Congress enacted, Chapter XCI, Act of May 20, 1826, "An Act for the relief of Joseph Flaget, bishop of Bardstown, in the state of Kentucky.

"Be it enacted, etc. That the duties due and payable on certain vestments, furniture and paintings, imported into the United States by Benedict Joseph Flaget, bishop of Bardstown, in the State of Kentucky, for the use of the church over which he presides, and recently entered at the customs house in the city of New York, be, and the same are hereby remitted." *Supra*, page 46.

Other early tariff exemptions on religious grounds–private bills

Chapter CI, Act of May 25, 1832, for the relief of John Hughes, provides for the "refund to the Reverend John Hughes of Philadelphia" of duties on "church vestments and ornaments" and "church plate", "the said articles being donated for the use of the church whereof said John Hughes is pastor." *Supra*, page 491.

Chapter CCLIX, Act of June 30, 1834, provided for remission of duties on "a set of fine bells, with their necessary appanages of brass, iron and wood, being donations by individuals residing in Europe to the Roman Catholic Church at St. Louis, Missouri * * *." *Supra*, page 600.